

Form TT-14

Commonwealth of Virginia
Monthly Report of Non-Resident Cigarette Stamping Agent
For Periods Beginning On Or After August 1, 2005

This report must be filed with the Department of Taxation between the first and twentieth day of each month covering shipment into or delivery in Virginia of all cigarettes, including cigarettes imported into the United States, received during the preceding month. Also attach information on cigarettes imported into the United States as required by § 58.1-1034 of the Code of Virginia. A copy of this report should be retained for your records.

Name	Permit Number	Mail To: Department of Taxation P. O. Box 715 Richmond, VA 23218-0715	
Trading As			
Number and Street			
City or Town, State, ZIP Code			
<input type="checkbox"/> Check if bad debt credit was claimed on Form TT-2 during the reporting month.			
Month of _____, _____		Packages of 20's	Packages of 25's
1. Tax Value of Virginia Cigarette Revenue Stamps Affixed to Cigarettes in Inventory First Day of Month		\$	\$
2. Tax Value of Virginia Cigarette Revenue Stamps Affixed to Cigarettes During Month		\$	\$
3. Total of Lines 1 and 2		\$	\$
4. Less Tax Value of Virginia Cigarette Revenue Stamps Affixed to Cigarettes in Inventory Last Day of Month		\$	\$
5. Tax Value of Stamped Cigarettes Shipped into or Delivered in Virginia During Month (Line 3 Minus Line 4)		\$	\$
6. Gross Tax Value of Virginia Cigarette Revenue Stamps on Hand (Unaffixed) First Day of Month		\$	\$
7. Gross Tax Value of Virginia Cigarette Revenue Stamps Received During Month (From Schedule B)		\$	\$
8. Total of Lines 6 and 7		\$	\$
9. Less Gross Tax Value of Virginia Cigarette Revenue Stamps on Hand (Unaffixed) Last Day of Month		\$	\$
10. Total Tax Value of Virginia Cigarette Revenue Stamps Used During Month (Line 8 Minus Line 9)		\$	\$
11. Difference Between Lines 2 and 10 (Provide an explanation for the difference.)		\$	\$

I hereby declare that this report is true and correct.

By _____
 Signature and Title

_____ Date

_____ Telephone

_____ Name Printed

_____ Email Address

If the qualified stamping agent is a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if a sole proprietorship, the proprietor must sign. For assistance contact: **Virginia Department of Taxation, P. O. Box 715, Richmond, VA 23218-0715 or call (804) 371-0730 or visit our Web-site www.tax.virginia.gov.**

Schedule A
Stamped Cigarettes Shipped Into or Delivered in Virginia During Month
(Include Cigarettes Imported From Outside the United States)

Invoice Date	Invoice Number	Date Shipped or Delivered	To Whom Shipped or Delivered (Name and Address)	Tax Value Packages of 20's		Tax Value Packages of 25's		Invoice Date	Invoice Number	Date Shipped or Delivered	To Whom Shipped or Delivered (Name and Address)	Tax Value Packages of 20's		Tax Value Packages of 25's	
				\$		\$		Brought Forward				\$		\$	
								Total tax value of stamped cigarettes shipped into or delivered in Virginia during month				\$		\$	
Total (Carry Forward)				\$		\$		Total Cigarette Purchases				\$			

Schedule B
Virginia Cigarette Revenue Stamps
Received During Month

Date Received	Statement Number (From Form TT-3)	Gross Tax Value of Each Order (From Line 5, Form TT-3)	
Total gross tax value of stamps received during month (Enter on Line 9, Page 1)		\$	

Schedule C
Unstamped Cigarettes Sold During Month
(As authorized under Section 58.1-1010 of the Virginia Cigarette Tax Act)
(Include Cigarettes Imported From Outside the United States)

Invoice Date	Invoice Number	Sold To	Address	Tax Value Packages of 20's		Tax Value Packages of 25's	
				\$		\$	
Total tax value of unstamped cigarettes sold during month as authorized under Section 58.1-1010 of the Virginia Cigarette Tax Act (Enter on Line 4, Page 1)						\$	

Schedule D
Stamping Agent's Monthly Report of Virginia Stamped Cigarettes
By Non-Participating Manufacturer's Brand Family

Mail To:
Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715

Page ____ of ____

- List all cigarettes stamped with a Virginia tax stamp for the report month.
- This form should be used for **Non-Participating Manufacturers (NPM)**.
- A copy of Schedule D (NPM) must be filed with Form TT-14 and should be sent to:

Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715

- In addition, a copy of Schedule D (NPM) must also be filed with the Office of The Attorney General. Mail the duplicate copy to:

Office of the Attorney General
Tobacco Unit
900 East Main Street
Richmond, VA 23219

Reporting Month / Year: _____ Your Permit Number: _____

Your Business Name: _____

(A)	(B)	(C)		(D)	(E)	(F)
Brand Family/Name	Number of Packs Stamped	Pack Size		Manufacturer (Name And Address)	From Whom Brand Was Purchased (Name And Address)	First Importer If Foreign Manufactured Product (Name And Address)
		20	25			
Total Packs						

Under penalty of perjury, I hereby declare that this report is true and correct.

Signature and Title

Date

Name Printed

Schedule E
Stamping Agent's Monthly Report of Virginia Stamped Cigarettes
By Participating Manufacturer's Brand Family

Mail To:
Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715

Page ____ of ____

- List all cigarettes stamped with a Virginia tax stamp for the report month.
- This form should be used for **Participating Manufacturers (PM)**.
- A copy of Schedule E (PM) must be filed with Form TT-14 and should be sent to:
Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715
- In addition, a copy of Schedule E (PM) must also be filed with the Office of The Attorney General. Mail the duplicate copy to:
Office of the Attorney General
Tobacco Unit
900 East Main Street
Richmond, VA 23219

Reporting Month / Year: _____ Your Permit Number: _____

Your Business Name: _____

(A)	(B)	(C)		(D)	(E)	(F)
Brand Family/Name	Number of Packs Stamped	Pack Size		Manufacturer (Name And Address)	From Whom Brand Was Purchased (Name And Address)	First Importer If Foreign Manufactured Product (Name And Address)
		20	25			
Total Packs						

Under penalty of perjury, I hereby declare that this report is true and correct.

Signature and Title

Date

Name Printed

Instructions for Preparing Schedule D & E of TT-14

Who Should File

Complete this form if you are permitted to purchase and affix Virginia Cigarette Excise Tax Stamps.

Where To File

- A copy of both Schedule D (NPM) and Schedule E (PM) must be filed with Form TT-14 and should be sent to:

**Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715**

- In addition, a copy of both Schedule D (NPM) and Schedule E (PM) must also be filed with the Office of The Attorney General. Mail the duplicate copy to:

**Office of the Attorney General
Tobacco Unit
900 East Main Street
Richmond, VA 23219**

Definitions

“**Cigarette**” means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition. (Code of Virginia Section 3.1-336.1)

“**Tobacco product manufacturer**” means an entity that after the date of enactment of the Master Settlement Agreement, November 23, 1998, directly (and not exclusively through any affiliate):

Manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer (except where such importer is an original participating manufacturer (as defined in the Master Settlement Agreement) that will be responsible for the payments under the Master Settlement Agreement with respect to such cigarettes as a result of the provisions of subsections II (mm) of the Master Settlement. (Code of Virginia Section 3.1-336.1)

“**Wholesale dealer**” includes persons who sell cigarettes at wholesale only to retail dealers for the purpose of resale only, or who sell at wholesale to institutional, commercial or industrial users. The phrase shall also include chain store distribution centers or houses which distribute cigarettes to their stores for sale at retail. (Code of Virginia Section 58.1-1000)

“**Retail dealer**” includes every person other than a wholesale dealer, as defined in this section, who sells or offers for sale any cigarettes. (Code of Virginia Section 58.1-1000)

“**Non-participating manufacturer**” (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated Nov. 23, 1998. A tobacco product manufacturer ceases to be a nonparticipating manufacturer upon entering into the Master Settlement Agreement. A list of Participating Manufacturers is available at the National Association Attorneys General (NAAG) Web-site, www.naag.org.

Preparation of Schedule D (NPM's) & E (PM's)

- Enter your business name and address as they appear on your permit. Also, enter your permit number and the name and telephone number of a contact person.
- If more space is required you may copy this form.
- Return the completed form by the 20th of the month following the close of the reporting month. Each report must be signed by an individual authorized to speak for your business.
- Retain a copy for your files.

Column a:

Enter the full brand name of the product sold (do not abbreviate). Do not break down into styles, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights" report only "Alpha Bravo Gold". Do not report as "A B Gold" or A B Gold Menthol Lights".

Column b:

Enter the number of packs stamped monthly in Virginia in packages bearing the excise tax stamp of Virginia. List only cigarettes contained in packages to which you affixed the excise tax stamp of Virginia. Do not list cigarettes that were purchased with the Virginia stamp already affixed.

Column c:

Check the appropriate box indicating cigarette pack size, i.e. packs of 20 or 25 cigarettes.

Column d:

Enter the name and address of the manufacturer of the brand (if known).

Column e:

Enter the name and address of the person from whom each brand was purchased if different from the person identified in Column c.

Column f:

Enter the name and address of the First Importer of Foreign Manufactured Brands (if known).

Imported Cigarettes

The following items must be included with the return as required by Code of Virginia Section 58.1-1034.

- A complete copy of Schedule A (Form TT-13)
- A copy of the permit issued, pursuant to Internal Revenue Code Section 5713, to the person importing such cigarettes into the United States.
- The customs form containing the Internal Revenue tax information required by the U. S. Bureau of Alcohol, Tobacco and Firearms.
- A signed statement identifying the brand and brand styles of all such cigarettes, the quantity of each brand style of such cigarettes, the supplier of such cigarettes, and the person or persons, if any, to whom such cigarettes have been conveyed for resale.
- A statement signed by an officer of the manufacturer or importer certifying that it has complied with the package health warning and ingredient reporting requirements of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. Sections 1333 and 1335a, with respect to such cigarettes and Code of Virginia Sections 3.1-336.1 and 336.2.
- A statement indicating whether the manufacturer is, or is not, a participating tobacco manufacturer within the meaning of VAC Section 3.1-336.1.

Failure to comply could result in the suspension or revocation of your cigarette tax permit, civil penalties, or a Class 5 felony.

For Further Assistance

Call: (804) 786-3503

E-mail: npmcoordinator@tax.virginia.gov

Mail: **Virginia Department of Taxation**
P.O. Box 715
Richmond, VA 23218-0715

Or visit our web-site, www.tax.virginia.gov